UNITED STATES DISTRICT COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

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| Plaintiff, v. | Case No. 05-60196 Hon. John Corbett O'Meara | | | | | | | |
| COMMISSIONER OF SOCIAL SECURITY, | | | | | | | | |
| Defendant. | <u></u> | | | | | | | |

ORDER ADOPTING MAGISTRATE JUDGE WHALEN'S REPORT AND RECOMMENDATION AND REMANDING THE CASE

This matter has come before the Court on the Magistrate Judge's Report and Recommendation. Being fully advised in the premises and having reviewed the record and the pleadings, the Court finds that the Magistrate Judge reached the correct conclusion in the Report and Recommendation. Accordingly, the Court hereby ACCEPTS AND ADOPTS the Magistrate Judge's Report and Recommendation in its entirety.

It is further ordered that Defendant's motion for summary judgment is DENIED and plaintiff's motion for summary judgment is GRANTED and the matter is hereby REMANDED to the Commissioner of Social Security for rehearing and clarification.

SO ORDERED.

s/John Corbett O'Meara
John Corbett O'Meara
United States District Judge

Dated: June 1, 2006